

**South Carolina State  
Treasurer's Office  
South Carolina Local  
Government Investment Pool**

**Independent Auditors' Report**

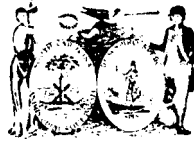
**Financial Statements**

Years Ended June 30, 2000 and 1999

*Supplemental Schedules*

Years Ended June 30, 2000 and 1999

# State of South Carolina



## Office of the State Auditor

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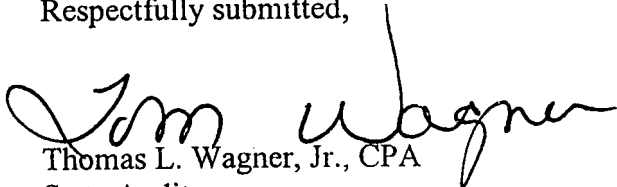
November 22, 2000

The Honorable Grady L. Patterson, Jr.  
State Treasurer  
State of South Carolina  
Columbia, South Carolina

This report on the audit of the financial statements of the South Carolina State Treasurer's Office South Carolina Pooled Investment Fund for the fiscal year ended June 30, 2000, was issued by Deloitte & Touche, LLP, Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

  
Thomas L. Wagner, Jr., CPA  
State Auditor

TLWjr/cwc

# **SOUTH CAROLINA STATE TREASURER'S OFFICE SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL**

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## INDEPENDENT AUDITORS' REPORT

To the State Auditor of the State of South Carolina:

We have audited the accompanying financial statements of the South Carolina State Treasurer's Office South Carolina Local Government Investment Pool (the "Pool") as of June 30, 2000 and 1999, and for the years then ended, as listed in the accompanying Table of Contents. These financial statements are the responsibility of the management of the South Carolina State Treasurer's Office. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, the financial statements referred to above include only the financial activities of the South Carolina State Treasurer's Office South Carolina Local Government Investment Pool, an investment trust fund of the State of South Carolina, and are not intended to present fairly the financial position and results of operation of the State Treasurer's Office or other agencies or component units of the State of South Carolina in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the South Carolina State Treasurer's Office South Carolina Local Government Investment Pool at June 30, 2000 and 1999, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule listed in the accompanying Table of Contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements. This schedule is also the responsibility of the management of the South Carolina State Treasurer's Office. This additional information has been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

*Deloitte + Touche LLP*

August 28, 2000

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### STATEMENTS OF NET ASSETS

#### JUNE 30, 2000 AND 1999

<b>ASSETS</b>	<b>2000</b>	<b>1999</b>
CASH AND CASH EQUIVALENTS (Note 2)	\$ -	\$ 635,934
INVESTED SECURITIES LENDING COLLATERAL (Note 1)	9,181,739	-
INTEREST RECEIVABLE	573,585	42,967
INVESTMENTS, AT FAIR VALUE (Note 2)	<u>1,057,923,270</u>	<u>898,839,519</u>
Total assets	<u>1,067,678,594</u>	<u>899,518,420</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Bank overdraft	500,002	-
Accrued liability for administrative costs (Note 3)	5,824,082	4,905,430
Collateral for loaned securities (Note 2)	<u>9,180,000</u>	<u>-</u>
Total liabilities	15,504,084	4,905,430
NET ASSETS	<u>\$1,052,174,510</u>	<u>\$ 894,612,990</u>

See notes to financial statements.

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS YEARS ENDED JUNE 30, 2000 AND 1999

	2000	1999
REVENUES:		
Investment income	\$ 57,333,548	\$ 43,583,571
Securities lending income (Note 2)	8,957	36,901
Less: Securities lending expense	(7,008)	(33,971)
Net securities lending income	<u>1,949</u>	<u>2,930</u>
Total revenues	57,335,497	43,586,501
EXPENSES - Administrative expenses	119,490	112,232
NET INCREASE IN NET ASSETS RESULTING FROM OPERATIONS	<u>57,216,007</u>	<u>43,474,269</u>
DISTRIBUTIONS TO PARTICIPANTS	(56,523,957)	(42,944,382)
PARTICIPANT TRANSACTIONS:		
Deposits	3,442,503,949	2,978,389,085
Less: Withdrawals	<u>(3,285,634,479)</u>	<u>(2,856,968,898)</u>
Net increase in net assets resulting from participant transactions	156,869,470	121,420,187
TOTAL INCREASE IN NET ASSETS	157,561,520	121,950,074
NET ASSETS:		
Beginning of year	<u>894,612,990</u>	<u>772,662,916</u>
End of year	<u>\$ 1,052,174,510</u>	<u>\$ 894,612,990</u>

See notes to financial statements.

# **SOUTH CAROLINA STATE TREASURER'S OFFICE**

## **SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL**

### **NOTES TO FINANCIAL STATEMENTS**

#### **YEARS ENDED JUNE 30, 2000 AND 1999**

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#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** - The South Carolina State Treasurer's Office ("Treasurer's Office") is an agency of the State of South Carolina established by Article III, Section 7 of the Constitution of South Carolina. Pursuant to Section 6-6-10 of the State of South Carolina Code of Laws, the State Treasurer established, in May 1983, the South Carolina Local Government Investment Pool (the "Pool"), an investment trust fund, in which public monies in excess of current needs which are under the custody of any county treasurer or the governing body of any municipality, county, school district, regional council of government or any other political subdivision of the State may be deposited.

The accompanying financial statements present the financial position and results of operations solely of the Pool and do not include any other agencies or component units of the State of South Carolina or any other funds of the Treasurer's Office. The Pool is a 2a7-like pool which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but has a policy that it will operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The Pool is included as an investment trust fund in the State of South Carolina Comprehensive Annual Financial Report. For purposes of separate fund financial statements, the Pool is treated as an external investment pool.

**Basis of Accounting** - The Pool is accounted for on the accrual basis. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which the fund liability is incurred.

**Pool Accounting** - The Pool accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds. An external investment pool is used when an arrangement exists that commingles the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio. An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. The Pool, which is an investment trust fund, records participant unit issues and related interest income for which the resources are restricted for participant unit redemptions, distributions and related interest expense.

**Cash and Cash Equivalents** - The Treasurer's Office includes cash on hand, cash items in process to depository institutions, cash balances in depository institutions, interest earning deposits and overnight time deposits as cash and cash equivalents.

**Investments** - In accordance with Governmental Accounting Standards Board ("GASB") Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are carried at fair value. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than forced liquidation. Fair value for all investments of the Pool is determined annually based upon quoted market prices.

Section 11-9-660 of the State of South Carolina Code of Laws authorizes the Treasurer's Office to invest and reinvest the monies of the Pool in the following types of investments:

1. Obligations of the United States, its agencies and instrumentalities;
2. Obligations of the State of South Carolina or any of its political subdivisions;
3. Obligations of any corporation within the United States if such obligations bear any of the three highest ratings of at least two nationally recognized rating services;
4. Certificates of deposit where the certificates are collaterally insured by securities of the type described in 1 and 2 above, held by a third party as escrow agent or custodian, and are of a fair value not less than the amount of the certificates of deposit so secured, including interest; and
5. Repurchase agreements when collateralized by securities of the type described in 1 and 2 above and held by a third party as escrow agent or custodian, of a fair value not less than the amount of the repurchase agreement so collateralized, including interest.

All investments by the Treasurer's Office except those in securities lending transactions are fully insured or collateralized and are risk category 1 type investments; i.e., investments that are insured or registered or investments held by the Treasurer's Office or its agents in the Treasurer's Office's name.

***Investment Income*** - Investment income consists of interest revenue and realized/unrealized gains and losses.

***Administrative Expenses*** - Proviso 60.5 of the State's 1998-99 and 1999-2000 Appropriations Acts authorized the Treasurer's Office to charge a fee for the operations and management costs associated with the Pool and further authorized the Treasurer's Office to retain and expend the fees to provide the services. The fees assessed may not exceed the cost of the provision of services.

***Participant Unit Issues, Redemptions and Distributions*** - The Treasurer's Office may sell participation units to all political subdivisions of the State. Funds may be deposited at any time and may be withdrawn upon 24 hours' notice. At the option of the participant, such funds can be invested for a fixed period of time for a guaranteed rate of return. Both conditions, period and rate, are determined at the time of investment. Participant's units sold and redeemed are determined using amortized cost, which differs from the fair value method, which is used to report investments.

Interest earnings are accrued daily based on participation units valued at \$1.00 and distributed to the participants at the end of the month. Interest accruals are computed first for those guaranteed rate participation units, with the balance distributed equitably among the other participant accounts.

***Use of Estimates*** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.



## 2. CASH AND CASH EQUIVALENTS, INVESTMENTS AND SECURITIES LENDING TRANSACTIONS

All cash and cash equivalents, investments and securities lending transactions of the Pool are under the control of the Treasurer's Office who, by law, has sole authority for investment of such funds.

***Securities Lending Transactions*** - State statutes permit the Pool to lend an unlimited amount of its securities to broker-dealers and other entities with a simultaneous agreement to return the collateral for the same securities in the future. The Pool may lend U.S. corporate bonds, U.S. Government securities and other securities for collateral in the form of cash or other securities valued at 102 percent or greater of the market value of the securities loaned. The contract with the Pool's custodian requires it to indemnify the Pool if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the Pool for income distributions by the securities' issuers while the securities are on loan. For the fiscal years ended June 30, 2000 and 1999, the Pool experienced no losses on its securities lending transactions because of borrower defaults.

All securities loans can be terminated on demand by either the Pool or the borrower. Cash collateral is invested by the lending agent of the Pool. The Pool is not allowed to pledge or sell collateral securities received unless the borrower defaults.

A U.S. Government security was on loan as of June 30, 2000 with a market value of \$8,996,760. Cash collateral was received in the amount of \$9,180,000, which is greater than 102 percent of the market value of the securities loaned. This cash was invested by the custodian in a repurchase agreement with a current market value of \$9,181,739 and the maturity of this investment generally matches the U.S. Government security on loan. The credit risk associated with this transaction is low as both securities are U.S. Government securities with short maturities. In accordance with GASB Statement No. 28, *Accounting and Financial Reporting for Securities Lending Transactions*, the cash collateral was recorded as a liability, "Collateral for Loaned Securities" and the investment was recorded as an asset, "Invested Securities lending Collateral". The difference represents interest income as recorded on the income statement as "Securities Lending Income". Other such transactions occurred during the year ending June 30, 2000.

There were no securities on loan as of June 30, 1999, but there were securities lending transactions during the year ending June 30, 1999. These transactions during 1999 consisted of lending U.S. Government securities for cash collateral.

***Cash and Cash Equivalents*** - Section 11-13-60 of the South Carolina Code of Laws, as amended, requires full collateralization of all bank balances. Any deficiencies between the bank balance and the pledged collateral must be corrected within seven days. At June 30, 2000 and 1999, all bank balances of the Pool were entirely collateralized by federal depository insurance or by collateral held by the Pool's custodial banks in the name of the Treasurer's Office.

**Investments** - Investments in which the Pool may legally invest are described in Note 1. Fluctuations in the amounts of U.S. Government agency obligations and commercial paper held during both fiscal year 2000 and 1999 and the amounts held at the respective year-ends occurred as the Treasurer's Office took advantage of more favorable interest yields without exposing the investment portfolio to increased risk. Investments, including invested securities lending collateral, held for the Pool at June 30, 2000 and 1999, are as follows:

<b>Investment Type</b>	<b>2000</b>	
	<b>Fair Value</b>	<b>Reported Amount</b>
U.S. Government agency obligations, maturity dates ranging from 7/5/00 to 8/3/00, interest rates ranging from 6.015% - 6.43%	\$ 355,087,267	\$ 355,087,267
Corporate Securities, maturity dates ranging from 08/31/00 to 2/01/01, interest rates ranging from 5.75% - 6.7%	29,840,163	29,840,163
Commercial Paper, maturity dates ranging from 7/3/00 to 10/10/00, interest rates ranging from 6.2% to 6.81%	505,314,840	505,314,840
Repurchase Agreement, maturity date 7/3/00, interest rate 6.6%	167,681,000	167,681,000
Repurchase Agreement, maturity date 7/3/00, interest rate 6.82% (invested securities lending collateral)	9,181,739	9,181,739
Total	<u>\$ 1,067,105,009</u>	<u>\$ 1,067,105,009</u>

<b>Investment Type</b>	<b>1999</b>	
	<b>Fair Value</b>	<b>Reported Amount</b>
U.S. Government agency obligations, maturity dates ranging from 7/9/99 to 8/26/99, interest rates ranging from 4.70% - 4.82%	\$ 422,432,451	\$ 422,432,451
Corporate Bond, maturity date 5/15/00, interest rate of 6.875%	5,046,350	5,046,350
Commercial Paper, maturity dates ranging from 7/9/99 to 9/21/99, interest rates ranging from 4.81% to 5.09%	426,514,718	426,514,718
Repurchase Agreement, maturity date 7/1/99, interest rate of 4.89%	44,846,000	44,846,000
Total	<u>\$ 898,839,519</u>	<u>\$ 898,839,519</u>

The average interest rate for the operations of the Pool in fiscal year 2000 and 1999 approximated 5.7% and 5.0%, respectively, for participant balances which were not invested under the guaranteed rate option plan. This rate is computed as the average monthly earnings divided by average monthly balance.

The interest rates on participant balances invested under the guaranteed rate option plan varied according to the rates negotiated at the time of investment.

There were no transactions in asset-backed securities during fiscal years 2000 or 1999.

### **3. ACCRUED LIABILITY FOR ADMINISTRATIVE COSTS**

Monies are accumulated to meet administrative expenses related to the management of the Pool and to cover losses resulting from vacillations in the investment market. The administrative fee is set and reviewed quarterly by the Treasurer's Office and may be increased or decreased, as needed, to maintain this account at an amount of no more than 1% of the net assets held for participants.

### **4. RELATED PARTY TRANSACTIONS**

Services received at no cost from state agencies include management, office space, check preparation, banking and investing functions from the Treasurer's Office, and legal services from the Attorney General.

The Pool provided no services to other state agencies during either fiscal year.

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## **SUPPLEMENTAL SCHEDULE**

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS JUNE 30, 2000 AND 1999

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Town of Prosperity - Public Utility System	2987	\$ 703,099	\$ 635,306
City of Sumter - Depreciation Account	3951	604,560	1,045,461
Town of Winnsboro - Gross Utility	3977	595,393	330,333
City of Myrtle Beach - Central Account	4967	6,429,100	6,070,158
City of Aiken	4983	19,422,588	16,764,875
City of North Charleston	5972	7,890,492	9,441,256
City of Cayce - General Fund	5980	259,493	533,711
Town of Pelion	6954	568,662	483,983
City of Cayce - Operations and Maintenance	6988	6,580	5,043
City of Myrtle Beach - Ocean Front Improvements	7952	307,373	290,212
City of Sumter - General Operating	8976	572,541	548,531
Town of Hilton Head Island - General Fund	8984	4,196,274	3,300,804
Town of Hilton Head Accommodations Tax	9958	376,809	778,325
City of North Myrtle Beach - Old Impact Fees	9974	1,244,303	1,174,832
City of North Myrtle Beach - New Impact Fees	9982	5,739,755	5,419,299
City of North Myrtle Beach - General Fund	11970	3,717,098	3,509,569
City of North Myrtle Beach - Utility Fund	11988	6,357,478	6,002,534
Town of Edgefield - General Fund	12960	631,531	538,174
Town of Edgefield - Community Development	12978	30,722	211,688
Town of Pelion - Water Reserve Fund	13976	231,766	180,544
City of Sumter - Sumter Airport Commission	13984	30,741	29,025
City of Georgetown - General Fund	14958	12,901,898	12,794,499
City of Lake City - Investments	14966	220,505	208,194
Town of South Congaree - Investment Pool	14974	43,895	67,587
Town of Pine Ridge	14982	46,443	43,850
City of Simpsonville - Operating Fund	15955	1,585,306	3,181,225
Town of Jackson - Reserve Revenue	15963	220,889	91,487
City of Seneca	15989	1,395,080	1,317,191
Seneca Light and Water Plant	16953	4,118,382	3,888,449
Town of Winnsboro - Vehicle Sinking Fund	16979	87,403	82,523
Town of Hilton Head Island - Capital Projects	16987	8,847,302	13,437,949
Town of North - Waste Water Treatment Plan	17951	83,314	78,663
Richland District 2 - Pupil Activities Fund	17969	13,059	340,832
Grand Strand Water & Sewer Authority - Capital 1 Project	17985	2,091	1,974
Grand Strand Water & Sewer Authority - Reconciliation	18959	2,760	2,606

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
City of Isle of Palms - Investment Account	18975	\$ 951,264	\$ 903,548
City of Hanahan - General Fund	19965	928,997	1,396,819
City of Hanahan - Sewer System Revenue Fund	19981	1,071,410	1,011,592
City of Hanahan - Fleet Service Fund	20955	836,730	790,015
College Acres Public Works District	20963	48,312	45,615
Lower Savannah Council of Government	20971	1,002,681	687,460
Town of Winnsboro - Light and Water District	21987	101,192	95,543
City of Greenville - Investment Pool	22969	3,054,276	6,234,913
Newberry County Water & Sewer Authority - FmHA Contingency Fund	24957	201,279	190,910
Newberry County Water & Sewer Authority - FmHA Depreciation Reserve	24965	172,863	163,212
Charleston County School District - General Account	24981	13,256	12,516
Sullivans Island - Special Revenue Fund	24985	1,419,252	1,340,014
Charleston County School District - 1982 October Bond Fund	24989	-	45,883
Town of Saluda - General Fund	24991	596,915	678,463
City of Florence - General Account	24992	43,317	40,898
Dorchester County Vocational School - Operations Fund	24993	500,437	712,466
Dorchester County Vocational School - Building Fund	24994	567,666	35,852
Charleston County School District - 1972 Bond Fund	25003	-	31,555
Charleston County School District - 1977 Bond Fund	25006	-	64,111
Dorchester County School District 4 - Operating Fund	25013	1,826,675	2,485,639
Dorchester County School District 4 - Building Fund	25014	398,190	4,614,191
Dorchester County School District 4 - Sinking Fund	25015	5,466,836	3,785,162
Upper Savannah Council of Governments	25016	234,981	271,147
Town of Trenton - General Fund	25019	217,403	220,234
Town of Johnston - General Fund	25021	128,975	184,717
City of Orangeburg	25022	4,099,196	4,041,923
Town of McCormick - General Fund	25023	528,924	518,912
City of Bamberg	25027	136,283	178,476
City of Bamberg - BPW Combined Utilities	25029	4,419,385	4,172,646
City of Bamberg - BPW Natural Gas	25030	340,743	321,719
City of Mauldin	25031	570,504	538,652

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

JUNE 30, 2000 AND 1999

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Aiken County Consolidated School District - General Fund	25032	\$ 15,344,375	\$ 18,742,856
Aiken County Consolidated School District - Building Fund	25033	14,793,323	15,417,665
Aiken County Consolidated School District - Food Service	25034	352,014	332,361
Richland District Two-Food Service	25045	56,357	53,210
Goose Creek Parks & Playground Commission - General Fund	25046	3,670	3,465
Anderson School District Two - Operations Account	25048	1,231,674	1,623,717
Anderson School District Two - Building Fund	25049	4,425	4,178
Spartanburg School District Seven - Investments	25050	36,799,646	41,608,781
Spartanburg School District Six - General Fund	25053	12,232	11,549
Dorchester County - Ordinary Fund	25056	6,115,979	6,990,733
Dorchester County - Capital Improvement Fund	25057	872	55,597
Dorchester County - Bond Sinking Fund #501	25059	263,438	287,163
Dorchester County - Sewer & Water Account	25061	1,515,708	1,012,248
City of Isle of Palms - CAP Project Fund	25069	273,709	437,387
City of Newberry - General Government Depreciation Fund	25071	783,542	739,796
City of Newberry - Utility Depreciation Fund	25072	2,607,400	2,461,827
City of Newberry - Utility Gross Revenue Fund	25073	668,114	630,813
Union County Schools - General Fund	25077	6,258,445	6,068,682
Town of Johnston - Medical Building Fund	25078	1,323	1,249
City of Abbeville - General Fund	25086	1,448	130,603
City of Abbeville - Public Utilities	25087	808,879	1,015,200
Upper Savannah COG - General Fund	25090	99,095	93,562
Darlington County - School Bond Account	25096	18,741,441	17,952,627
Oconee County School District - General Fund	25099	22,706	2,879,681
Oconee County School District - Food Service Fund	25102	1,999	1,608
Union County Schools - Food Service Fund	25104	85,497	80,724
Charleston County School District - Medals & Awards	25105	81,682	77,122
City of Bishopville - General Fund	25107	335,818	517,825
City of Bishopville	25109	1,284,795	928,717
Greenville Water System - General Fund	25110	13,412,496	9,702,971
Greenville Water System - General Improvement Fund	25111	517,726	10,325,249

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Town of Ridge Spring - Gross Revenue Cushion Fund 1978	25112	\$ 11,631	\$ 11,512
Greenville Water System - Bond Debt Service Fund	25113	2,329,839	2,405,333
Charleston County Treasurer for Charleston County School District	25117	35,370,053	22,873,786
Town of Ridge Spring - General Fund	25118	25,736	5,202
Town of Ridge Spring - Water Department Gross Revenue Fund	25119	64,806	61,188
Town of Saluda	25120	190,890	202,582
Town of Saluda - Sanitation Department Capital Reserve	25121	38,153	41,929
City of North Augusta - Depreciation Fund	25122	1,116,328	1,054,003
City of North Augusta - Contingent Fund	25123	1,169,898	1,104,582
Charleston County School District - 1986 Bond Fund	25125	-	130,795
Dorchester County School District 3-1 Watershed	25127	27,400	25,603
Town of Walhalla - UDAG Account	25129	77,772	73,430
Town of Ridge Spring - Unemployment Compensation Fund	25135	11,065	10,447
Charleston County Treasurer - Open Account	25136	295,989	279,464
Charleston County Treasurer - 1977 Bond Sinking Fund	25138	478,488	451,059
Catawba Regional Planning Council	25139	447,019	140,584
Fairfield County Treasurer	25142	1,265,740	5,827,707
City of Sumter - Water & Sewer Investment Account	25146	376,696	786,178
City of Conway - General Fund	25150	1,585,549	1,129,685
City of Conway - Water & Sewer Operating Fund	25152	836,472	607,690
City of Conway - Extensions & Improvements Fund	25153	178,090	168,147
City of Conway - Depreciation Fund	25154	49,253	46,503
City of Conway - Contingent Fund	25155	138,148	130,435
City of Conway - Water Capital Recovery Fund	25157	82,029	77,450
City of Conway - Sewer Capital Recovery Fund	25158	32,920	31,082
City of Conway - Capital Improvements Fund	25159	75,253	71,052
Newberry County - Memorial Hospital Sinking Fund	25163	8,257	5,761
Newberry County - JFH Nursing Home Sinking Fund	25165	123,684	109,570
Newberry County - School Sinking Fund	25166	1,408,173	690,156
City of Rock Hill - General Fund	25168	1,061,673	2,994,549



# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Charleston County Treasurer - Employee Insurance Fund	25169	\$ 15,747	\$ 14,868
Charleston County Treasurer - Workmen's Compensation Fund	25170	3,707	3,500
Town of Edgefield - UDAG Account	25173	395,856	373,755
Spartanburg School District 4 - General Fund	25174	5,619,903	4,146,636
Spartanburg School District 4 - Sinking Fund	25175	404,014	534,504
Dorchester School District 2 - General Fund	25178	11,931,729	10,392,702
Dorchester School District 2 - Building Fund	25179	460,164	545,689
Mount Pleasant Water Works - General Revenue Fund	25182	3,298,913	7,564,987
Town of Summerville - Investment Account	25184	3,996,733	4,193,022
Town of Ridge Spring - Water Department Cushion Fund 70	25185	29,396	29,216
City of Chester - General Fund	25186	1,328,439	525,967
City of Chester - Cemetery Account	25187	139,450	131,664
City of Chester - Sewer Escrow Account	25190	51,286	48,422
City of Lancaster - General Fund	25194	801,531	1,391,712
Central Midlands Regional Planning Council	25205	190,629	574,172
City of Florence - Enterprise Account (20)	25209	791,659	747,460
City of Florence - Debt Service Account (39)	25211	279,935	264,306
City of Florence - Equipment Replacement Account (40)	25213	25,015	23,618
City of Florence - Workmen's Compensation Reserve Account	25214	192,311	181,574
City of Florence - Complex Maintenance Reserve Account (48)	25215	50,282	47,474
City of Florence - Water & Sewer Reimbursement Account (53)	25217	130,951	123,640
Lexington County School District 5 - General Fund	25229	7,366,445	10,725,331
Lexington County School District 5 - Building Fund	25230	1,554	644,762
Town of Woodruff - General Fund	25233	3,439	3,247
Newberry County - 1986 Hospital Sinking Fund	25235	30,248	21,813
Mount Pleasant Water & Sewer Commission - Water Impact Fees	25239	4,556,274	1,751,178
Mount Pleasant Water & Sewer Commission - Water Impact Fees	25240	7,615,661	3,587,433

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Charleston County School District - Youth Service Trust Fund	25241	\$ 246,448	\$ 232,689
Spartanburg School District 4 - Woodruff High School	25245	2,599,339	2,772,721
Town of Pelion - Medical Fund	25249	10,434	9,852
Town of Pelion - Water Capital Depreciation Account	25250	112,055	92,786
Town of Richburg - General Fund	25255	58,557	55,288
Dorchester County Treasurer - Old Fort Fire District 86 Payment	25256	71,747	73,171
Town of Winnsboro - Unappropriated General Funds	25259	944,948	892,191
S.C. Appalachian Council of Governments	25261	481,663	454,771
Town of Winnsboro - Unappropriated Utility Account	25264	357,278	227,833
City of Charleston Housing Authority - Unit #1 - Administration Fund	25265	1,226,682	1,158,195
City of Charleston Housing Authority - LHA Operations Account	25267	686,472	691,622
Aiken County Treasurer - Florence Leaphart	25272	27,207	52,403
Sumter County - Hazardous Waste Contingency Fund	25273	83,342	182,713
Town of Pelion - Corporate Airport Fund	25275	32,768	30,938
Lexington County - School District Number Five - Food Service Account	25277	2,003,714	1,264,934
Sumter County - Depreciation Fund	25283	1,119,159	1,056,675
Town of Lexington - General Account	25306	8,166,758	1,298,196
Chesterfield County School District - Operating Account	25307	5,280,225	3,970,394
City of Sumter - Trust Fund	25313	5,344	5,045
Town of Winnsboro - Legal Awards	25326	1,353,219	1,277,667
Spartanburg Water System - Construction Account	25329	352,714	333,022
Spartanburg Water System - Operating Account	25330	226,116	213,492
City of Clemson - General Fund	25335	763,591	720,959
Town of Edgefield - Glover Street	25337	39,529	37,322
City of Charleston Housing Authority - Transitional Housing Fund	25339	26,979	49,317
Town of Jackson - Building Revenue	25343	3,028	2,859
Richland County School District #1	25346	21,982,691	17,481,211
Town of Jackson - Capital Expenditures	25349	226,610	184,219
City of Dillon - Bond Fund	25355	120,057	113,354

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Newberry County Treasurer - 1987 Capital Improvements Board	25357	\$ 322,695	\$ 333,772
Town of Jackson Public Works Commission	25360	328,243	221,038
City of Forest Acres General Fund	25362	1,736,393	1,294,385
City of Florence Utility Construction Fund	25366	377,124	356,069
Upper Savannah Council of Government Revolving Loan Program	25369	485,568	550,023
Town of Summerville Capital Improvements Fund	25370	153,696	18,760
Town of Irmo - Sanitation Account	25377	346,943	316,207
Town of Irmo - General Savings	25378	3,116,862	3,102,818
Newberry County - Water & Sewer	25379	254,389	204,352
Catawba Regional Planning Council EDA - RLF Account	25382	117,682	505,510
Town of Elloree - General Fund	25386	562	19,984
Town of Blythewood - General Savings	25387	42,725	40,340
Town of Hilton Head - Debt Service	25390	2,832,527	1,596,683
Town of Winnsboro - Excess Debt Service Reserve Fund	25391	515,141	486,380
City of Orangeburg - Self Insurance Fund	25395	144,139	135,524
Hilton Head Public Service District #1 - Construction Fund	25396	81,503	76,953
Town of Hilton Head Island - Impact Fees	25397	465,282	42,365
Town of Ridge Spring - Harvest Festival Fund	25403	3,182	8,983
Greenville County Treasurer - General Purpose Account	25407	28,043,532	31,401,192
Parker Sewer & Fire Subdistrict - Operating Account	25408	3,227,031	4,112,303
Town of Irmo - Gazebo Fund	25413	62,144	68,559
Lowcountry Council of Governments	25414	1,609	1,519
Town of Edgefield RosaHill Loan Payback	25417	150,144	141,761
Town of Ware Shoals Timber	25418	827	781
City of Chester Water Works Account	25420	384,756	363,275
Newberry County Water & Sewer Authority SYS Improvement	25421	320,351	238,509
Florence S/D #3 Lease Purchase	25431	4,296,840	8,040
Town of Hilton Head Island Transfer Fees	25433	2,438,130	3,122,895

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
City of Chester Fire Department Equipment Replacement Fund	25434	\$ 120,127	\$ 12,478
Lowcountry Council of Governments EDA - Funds	25436	48,663	45,946
	25437	95,499	-
Sullivan's Island Land Trust Fund	25438	26,998	25,491
York County Treasurer General Fund	25440	62,305,677	33,150,267
City of Orangeburg Depreciation Fund	25441	30,992	29,262
Oconee County School District Scholarship Fund	25443	306,870	303,043
Charleston County Treasurer Capital Project	25448	21,738	20,525
City of Abbeville Police Department Drug Forfeiture Account	25451	18,058	19,270
City of Isle of Palms Water & Sewer Department Capital Projects	25454	1,994,658	897,290
City of Union General Fund	25455	169,404	159,946
City of Tega Cay Tax Account	25460	150,669	240,461
Lexington County School District #4 Pool Account	25463	2,832,491	3,047,585
City of Greenwood General Fund	25464	168,667	21,232
Town of Sullivan's Island Confederate Memorial Fund	25466	14,258	13,462
Union County Treasurer County Operations	25471	2,775,689	1,996,093
Union County Treasurer Wallace Thomson Hospital	25472	133,093	996,146
Union County Treasurer School General Bond and Note Account	25473	380,377	410,616
Union County Treasurer Government Bonds	25474	296,714	53,630
Union County Treasurer Economic Development Funds	25475	75,000	-
Clarendon County School District #3 General Fund	25483	218,488	8,062
Spartanburg County School District #3 General Fund	25484	2,388	2,255
Chester County School District General Account	25485	328,576	310,232
Metropolitan Sewer Subdistrict General Fund	25487	287,654	271,594
Charleston County School District 1992 Bond Fund	25488	22,118	759,574
Town of South Congaree Police Equipment Escrow Account	25490	4,980	4,702
Town of South Congaree Festival Escrow Account	25491	1,349	1,274
Town of Edgefield UDAG - Police Capital	25493	59,645	56,315
Town of Edgefield UDAG - Fire Capital	25494	157,584	127,461
Town of Edgefield UDAG - Sanitation Capital	25495	323,236	281,577
Town of Seabrook Island General Fund	25501	438,673	319,913

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Spartanburg Sanitary Sewer District Capital Account	25502	\$ 738,298	\$ 697,078
Town of South Congaree Operating Fund	25507	98,468	76,926
Orangeburg County School District #4 Investment Account	25508	3,954,835	3,244,707
City of Abbeville Property Tax Roll Back Fund	25509	1,269	13,774
City of Lancaster Local Option Tax Roll Back	25512	100,153	84,117
City of Spartanburg General Fund	25515	2,992,229	6,009,849
City of Spartanburg Bus System Operation Fund	25516	380,137	718,506
City of Abbeville General Fund Reserve Account	25520	587,010	563,598
St. Andrews Public Service District 2.2M G.O. Bond Cap Project	25521	854,231	905,321
Richland County Treasurer Tax Sale	25527	2,164,765	2,043,904
Town of Winnsboro Renewal and Replacement Fund	25529	337,261	318,432
Town of Winnsboro Construction Fund	25530	144,126	136,080
Chester Metro District State Investment Account	25532	1,190,276	1,123,822
Chester Sewer District State Investment Account	25533	956,020	1,047,291
Kershaw County Memorial Hospital General Fund	25536	2,932,137	1,164,950
Greenwood County Treasurer Capital Fund	25539	16,668	15,738
Mt. Pleasant Water & Sewer Commission - E&E Fund	25545	28,208	26,633
Mt. Pleasant Water & Sewer Commission	25546	7,746	7,313
Mt. Pleasant Water & Sewer General Utilities Fund	25548	193,657	182,845
Clarendon County School District #3 Education Foundation	25549	392	371
City of Myrtle Beach 1993 Capital Improvements	25551	2,483,522	2,344,865
York County 4.79M Bond	25552	-	4,619,209
Clarendon County Treasurer - General Fund	25555	1,252,030	3,154,327
City of Lancaster - Gross Revenue Fund Savings	25556	789,397	624,452
Lexington School District #2 School Building Investment	25557	1,455,416	747,836
Lexington School District #2 General Investment Account	25558	12,024,307	11,666,567
Oconee County School District Building Fund	25559	2,493	1,872,685
County of Lexington - Treasurer General Fund	25562	22,770,047	15,897,301
Lexington School District One	25565	9,391,645	12,955,607
Commission of Public Works of City of Isle of Palms Depreciation Fund	25566	163,064	153,960

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
School District of Greenville County	25569	\$ 33,955,068	\$ 36,458,550
Lexington County School District #3	25570	1,181,589	959,337
Town of Hilton Head	25571	1,120,535	203,914
Town of Sullivan's Island Infrastructure Account	25574	161,955	152,913
Charleston County Treasurer Accommodations Tax	25575	69,321	65,451
Charleston County School District 1994 June Bond Fund	25576	-	231,347
Town of Summerville 911 Telephone Fund	25579	-	89,718
York County Treasurer	25580	-	166,593
Berkeley Charleston Dorchester Cog. General Fund	25581	171,650	162,066
Berkeley Charleston Dorchester Cog. Special Revenue	25582	504,569	705,512
City of Greenwood Capital Improvement Fund	25584	1,492,489	1,543,679
City of Greenwood Employee Recognition Fund	25585	142,372	138,267
Beaufort County Treasurer 1994 Bonds	25588	-	-
Santee Lynches Regional Cog. Sba Microland Fund	25589	1,957	1,848
City of Myrtle Beach 1994 Tif.	25590	680,284	642,303
Mt. Pleasant Water & Sewer Commission Renewals & Replacements	25591	2,576	2,432
Anderson County Fire Protection Commission	25594	817,949	363,519
McCormick Commissioners of Public Works Electric Investment	25595	247,557	233,736
McCormick Commissioners of Public Works Employment Fund	25597	24,194	22,843
Mt. Pleasant Waterworks & Sewer Ro. Membrane Replacement	25600	646,368	610,281
Sumter County Council 1995a Government Sinking Fund	25601	19,781	596,360
City of Beaufort Investment Account	25602	2,991,323	1,324,496
City of Hanahan Recreation & Park	25603	1,394	1,316
Town of Johnston Sanitation Capital Reserve	25605	30,876	145,155
Town of Johnston Fire Department	25606	41,969	29,680
York County Treasurer Water & Sewer 1995 Bond	25607	2,012,209	557,659
City of Bennettsville Electrical Rate Stability Account	25609	135,531	1,117,346
Beaufort County Treasurer General Fund	25610	95,784	2,965,468
Lexington County Treasurer Tax Holding Account	25613	3,525,618	2,731,624
Lexington County Treasurer Delinquent Tax Account	25614	4,349,999	3,274,828

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Town of Springdale General Checking Account	25615	\$ 16,593	\$ 4,118
Lexington County Treasurer Debt Service	25617	8,275,329	8,547,775
Clarendon County Treasurer DHEC Account	25618	91,841	961,983
City of North Augusta Sanitation Fund	25619	683,178	645,035
City of North Augusta Gross Revenue Fund	25620	712,548	672,766
City of North Augusta Construction Fund	25621	2,939,865	3,264,630
Town of Sullivan's Island Project Management (FEMA)	25622	125,226	150,500
Fairfield County Treasurer School District Account	25623	8,565,499	5,375,063
Fairfield County Treasurer School Bond Account	25624	1,766	254,940
Dorchester County Treasurer Cap Project Library Bond	25625	4,296,876	4,923,432
Catawba Reg. Planning Council EDA Recapitalization	25627	-	33,364
Lexington County Treasurer Fireman's 1% Fund	25629	56,620	81,735
Town of Clover General Fund Money Market	25630	47,933	45,744
Town of Clover Water & Sewer Money Market	25631	25,667	24,234
Town of Clover Health & Sanitation Depreciation	25632	38,925	52,902
Town of Clover Water & Sewer Depreciation	25633	161,699	284,102
Town of Clover Rehabilitation Loans Program	25634	34,054	32,153
Town of Clover PTO General Fund	25635	13,756	12,988
Town of Clover PTO - Water & Sewer	25636	21,051	19,875
York County Treasurer Clover 4.8 Bond 1995	25637	-	2,757
Town of Springdale M. L. Checking	25638	588	556
Town of Ridge Spring Water Cushion Fund	25639	12,098	10,035
Newberry County Treasurer County Ordinary Fund	25640	2,105,291	1,999,758
Newberry County Treasurer School General Fund	25641	4,737,082	5,905,822
Charleston County School District 1996 Bond Fund	25642	311,717	5,816
Fairfield County Treasurer School Lease Purchase Account	25643	284,044	265,139
York County Treasurer Rock Hill 1996 14M Bond	25646	-	25,370,559
Sumter County Council 1990 G O Bond Sinking Fund	25647	283,673	267,835
City of Isle of Palms Accomodations Fee Investment Account	25650	823,726	534,761
Seabrook Island Water & Sewer Comission Reserve Account	25651	1,158,500	785,702
Union County Treasurer Landfill Enterprise Fund	25654	2,554,213	2,213,674

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
City of Rock Hill Forward Delivery	25658	\$ 705,526	\$ 666,136
Sumter County 1996 School District 17 Bond Fund	25659	129,655	421,216
Lexington County School District #5 Barwell Funds	25661	1,849	176,052
Edgefield County School District	25664	4,345,907	3,879,341
St. Paul's Fire District	25666	150,592	118,282
Myrtle Beach Air Force Base Redevelopment Authority (MBAFBRA)	25667	6,275,198	3,724,264
City of Greenwood Police Restricted Fund	25668	23,895	22,561
City of Camden	25669	406,783	682,192
Town of Clover Depreciation and Contingency - Water Bond	25670	121,602	182,013
Lexington County School District #5 State Technology Funds	25672	14,222	1,062
Clarendon County Treasurer Fire Protection Bond	25673	2,600	349,229
Lexington County School District #4 Building Fund	25674	4,630	4,372
Town of Trenton Administrative Account	25675	-	31,520
City of Hanahan Building Fund	25676	562,958	531,527
City of Clinton - 1997 Bond Proceeds	25677	455,095	617,377
York County Treasurer - York School 1997 Bond	25678	4,018,856	7,713,351
Town of McCormick - Dorn Mill Restoration Project	25680	10,499	9,913
Chester Metropolitan District - Series 1997 Bond Proceeds	25681	251,281	1,334,141
City of Hanahan - Property Tax Relief Fund	25682	1,998,422	1,208,213
City of Sumter - Sumter Development Board	25683	21,294	35,752
Town of Cordova - General Fund Account	25684	53,388	38,373
Lexington County Treasurer - School District #3 Building Fund	25686	2,429	2,294
Lexington County Treasurer - School District #3 Building GO Bond 1997	25787	583,492	3,105,443
Town of Trenton - Police Capital Reserve	25788	16,493	15,572
Town of Trenton - Fire Capital Reserve	25789	126,153	69,989
Lancaster County School District - General Account	25790	12,054,804	15,219,291
Clarendon County Treasurer - Industrial Park Fund	25792	201,662	60,185
Clarendon County Treasurer - Clarendon County Debt Service	25793	2,025,910	1,073,634



# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

JUNE 30, 2000 AND 1999

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Santee Lynches Reg COG - Supplemental Office			
Appropriation	25794	\$ 57,577	\$ 44,315
City of Lancaster - 1997 City Hall GO Bond	25795	-	267,025
City of Union - Enterprise Fund	25796	416,772	393,503
DSFC - City of Bamberg - Iron Removal Facility	25797	61,706	58,261
City of Georgetown - Electric Fund	25798	3,526,189	3,329,318
City of Georgetown - Water Fund	25799	1,695,474	1,600,814
DSFR - City of Goosecreek	25800	66,419	62,711
Town of Johnston - Walker Street Rehab #1	25803	80,417	75,928
Santee Lynches Reg COG CDBG Microloan Reserve	25804	2,140	2,021
City of Greenville - GO Bond 1997	25805	-	2,651,218
Town of Edisto - General Fund	25806	110,840	538,567
Town of Edisto - Water Fund	25807	356,310	311,885
Town of Edisto - Sewer Fund	25808	321,302	309,558
Town of Edisto - Accommodations Tax Special Fund	25809	135,541	88,722
Town of Edisto - Beach Preservation Fund	25810	628,554	466,211
Town of Edisto - Fire Department I & J Fund	25811	5,441	3,541
Charleston County School District 1998 Bond Fund 527	25812	-	9,298,692
City of Clinton - Gas Authority Proceeds	25813	663,567	636,027
Edgefield County Treasurer - Investment Fund	25814	6,173,399	545,935
City of Abbeville - TCFW Construction Fund	25815	65,204	307,581
Spartanburg County School District #4 - Food Service	25816	261,480	246,584
City of York - General/Utility Fund	25817	706,995	1,087,807
City of York - Water/Sewer Depreciation	25818	162,125	296,410
City of Lancaster - Contingent Fund	25819	99,258	80,267
City of Lancaster - Depreciation Fund	25820	99,258	80,267
SC Appalachian COG Agency Fund	25821	1,165,080	1,100,032
City of Bamberg - Retirees Medical Plan	25822	12,770	8,269
Lexington County - School District #2 Bond Issue #3	25823	1,904,047	65,565
Lexington County - School District #2 Land Purchase	25824	116,030	109,552
Lexington County Treasurer - School District			
#2 1998 Series GO Bond	25825	7,670	1,739,419
Town of Prosperity - General Fund	25826	67,374	52,632
City of Camden - Reserve Account #1	25827	-	148
DSRF Pioneer Rural Water Dist. Account	25828	114,919	108,503

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Sumter School District 17 - General Fund	25829	\$ 7,255,625	\$ 7,437,508
Sumter School District 17 - Building Fund Account	25830	3,777,574	7,318,036
Sumter School District 17 - Food Service Account	25831	1,585,196	103,346
Town of Surfside Beach - General Fund	25832	744,416	1,137,530
Town of Surfside Beach - Capital Replacements Fund	25833	219,516	207,260
Town of Surfside Beach - Accomodations Tax Fund	25834	272,287	207,319
City of Camden - UDAG	25835	-	566,984
Sumter County 1997 A #17 Bond Sinking Fund	25837	116,432	109,931
Sumter County 1997 B #2 Bond Sinking Fund	25838	69,383	65,510
City of North Charleston - 1999 Bonds	25839	2,481,831	-
City of Camden 1998 Bond Proceeds	25840	6,809	216,668
Town of Johnston - Administrative	25841	1,449	4,202
Town of Johnston - Police Department Capital Reserve	25842	5,536	5,227
City of Isle of Palms - Disaster Recovery Reserve Fund	25843	1,149,968	1,101,142
Richland School District #2 - General Fund	25844	11,821,182	8,170,446
Edgefield County School District - CSD Investments	25845	461,113	435,369
Lexington County Treasurer - School District #1 1998 G.O. Bond Funds	25846	-	15,447,612
Lexington County Treasurer - School District #5 1998 G.O. Bond Funds	25847	-	2,887,937
Richland School District #2 - Building Fund	25848	7,009,920	2,386,029
City of York - 1998 G.O. Bond Funds	25849	195,905	18,552
City of Clinton - Utility System Fund	25851	450,080	301,359
DSFR - Chester Sewer District	25853	70,271	66,347
Town of Surfside Beach - Street Improvement Fund	25854	492,977	465,454
Saluda County Treasurer - School District #1	25855	12,412,429	19,121,716
Laurens County Treasurer - County Building Fund of 1998	25856	56,473	3,785,291
Wade Hampton Fire & Sewer District	25857	605,300	281,866
Florence County Treasurer - F/R School District #4 Bond Fund	25858	335,365	5,637,964
Lee County Treasurer - F/R 1998 School Bond Proceeds	25859	4,189,596	8,316,517
Lee County Treasurer - F/R 1997 School Bond Proceeds	25860	-	3,113,750

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
R.D. Anderson Applied Technology Center - General Fund	25861	\$ 840,935	\$ 642,676
Florence County Treasurer - School Districts' Operating Account	25862	108,898	102,818
City of Lancaster - Residential Garbage	25863	154,420	127,424
City of Lancaster - Commercial Garbage	25864	68,248	70,683
Florence County School District #2 - Operating Fund	25865	639,976	575,923
Florence County School District #4 - Operating Fund	25866	1,591,199	940,302
Florence County School District #5 - Master Account	25867	1,017,808	681,175
Florence County School District #1 Account	25869	2,933,269	472,160
Clarendon County Treasurer - E 911 Fund	25870	38,507	150,888
Richland County Treasurer	25871	41,364,275	34,174,512
Town of Arcadia Lakes - General Fund	25872	214,555	202,576
City of Bennettsville - Bennettsville Recreation	25873	719,124	943,749
Spartanburg School District #3 - Renovation Account	25874	2,364	1,029,100
Town of Edisto Beach - Hospitality Fee	25875	85,582	46,492
Laurens County Treasurer - General Fund	25877	1,001,316	2,049,869
City of Georgetown - Spencer Guerry Scholarship Fund	25878	23,563	22,247
Richland County Treasurer - Sub 1 CP	25879	-	3,749,664
Charleston County School District - 1999 G.O. Bond Fund 529	25880	2,229,171	11,474,995
City of Greenwood - Uptown Greenwood Local Development Restricted Fund	25881	112,322	96,605
Town of Edisto Beach - Vehicle Equipment Replacement Fund	25883	105,266	93,066
Catawba Regional Planning Council - EDA Recap II	25884	-	5,013
Chester County Treasurer - Accommodation Tax	25885	197,520	-
Chester County Treasurer - Landfill Disclosure Fund	25886	840,447	-
Chester County Treasurer - Transportation Fund	25887	478,059	-
Seabrook Island Water & Sewer Commission - Meter Reserve Account	25888	-	146,067
Western Piedmont Education Consortium	25889	129,203	120,540
Clarendon County Treasurer - School District #1 Bond Proceeds Account	25890	218,071	1,037,921

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Clarendon County Treasurer - School District #1 Refunding Account	25891	\$ 560,987	\$ 529,666
Spartanburg County School District #4 - Bond Fund	25892	38,406	1,406,896
Sumter County Council - "C" Transportation Funds	25893	1,041,086	501,323
Lexington County School District 2 - 1999 Bond Anticipation Note	25894	3,497,072	-
Catawba Regional Planning Council - CRPC Deferred Compensation Plan	25895	-	109,829
Lexington County Treasurer - School District #5 1999 Bond Funds	25896	4,560,429	-
York County Treasurer - Clover 1999 Bond	25897	2,514,860	-
City of Sumter - 1999 Water and Sewer	25898	2,202,381	-
Town of Surfside Beach - Hospitality Fund	25899	64,094	-
Gantt Fire, Sewer and Police District	25901	1,856,290	-
Town of Clover - Water Line Replacement	25902	52,354	-
City of Clinton - Impact Fee Investment	25903	13,818	-
Lancaster County Treasurer - 1999 School Bond Proceeds	25904	33,120,176	-
Town of Johnston - Warehouse Project	25905	210,366	-
Charleston County School District - 1999 BAN Fund	25906	8,848,420	-
Lexington County Treasurer - School District #4 1999 Bond Funds	25907	17,016,816	-
Lexington County Treasurer - School District #1 BAN Funds	25909	1,501,540	-
City of Greenville - Sewer Bond 1999	25910	1,469,231	-
Lexington County Treasurer - School District #2 BAN Fund	25911	5,476,255	-
Charleston County School District - BAN Fund	25912	9,621,754	-
Dillon County Board of Education	25915	1,092,037	-
Beaufort County Treasurer - Local Option Sales Tax Account	25916	15,323,445	-
Lancaster County Treasurer - 1999 County Bond	25917	3,513,655	-
City of Clinton - HUD Account	25918	195,509	-
City of Westminster	25919	117,637	-
Taylors Fire & Sewer District	25921	62,660	-

# SOUTH CAROLINA STATE TREASURER'S OFFICE

## SOUTH CAROLINA LOCAL GOVERNMENT INVESTMENT POOL

### SCHEDULE OF NET ASSETS AVAILABLE TO PARTICIPANTS (CONTINUED)

**JUNE 30, 2000 AND 1999**

Participant	Participant Account Number	Balance at June 30,	
		2000	1999
Richland County Treasurer - REC Comm CP	25922	\$ 3,893,415	\$ -
Richland County Treasurer - Zoo CP 2000	25923	7,004,485	-
Richland County Treasurer - School District #1 CP 1999	25924	17,744,866	-
City of Spartanburg - Water Pollution Control Revolving Fund	25925	62,620	-
Fort Mill School District 4 - Investment Account	25926	3,042,121	-
Chester County Treasurer - School Bond Investment Fund	25927	1,695,946	-
Chester County Treasurer - County Bond Sinking Fund	25928	656,042	-
Chester County Treasurer - "C" Funds Holding Account	25929	895,606	-
Charleston County School District - BAN Fund	25932	183,143	-
Edgefield County Treasurer - Account 6.20	25933	1,013,612	-
Richland County Treasurer - School District 1 CP 2000	25934	20,139,742	-
Gantt Fire, Sewer and Police District - Bond 2000	25935	1,721,140	-
Town of Latta - Reserve Account	25936	24,794	-
Lexington County Treasurer - School District 5 General Obligation Bonds	25938	4,621,598	-
City of Greenwood - Community Development Fund	25939	221,158	-
Lexington County Treasurer - School District 5 State Facility Bonds	25940	595,388	-
School District of Greenville County - Building Fund	25941	25,592,066	-
Chester County Treasurer - Multiple Reserves Account	25942	681,217	-
Charleston County School District - Ref Bond Fund	25943	8,497,123	-
Charleston County School District - General Obligation Bond Fund	25944	947,517	-
Clarendon County Treasurer - School District 1 General Obligation Bonds	25945	500,010	-
Total net assets available to participants		<u>\$1,052,174,510</u>	<u>\$894,612,990</u>